



State of Arizona Accounting Manual

Topic 00 General Information

Issued 10/01/18

Section 25 Agency-specific Policies Based upon SAAM

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INTRODUCTION

Frequently, agencies are directed by SAAM or required by agency-specific circumstances to produce their own agency policies related to finance, accounting or other topics addressed in SAAM. This section of SAAM deals with such agency-specific policies based upon SAAM.

POLICY & PROCEDURES

1. An agency is at times required and at other times permitted to produce agency-specific policies and procedures based upon SAAM. Such agency-specific policies are limited to finance, accounting or other topics addressed by SAAM.
2. Agency-specific policies based upon SAAM may be more restrictive, but not more permissive, than the statewide policies promulgated in SAAM. Such policies must, however, comply with:
 - 2.1. All applicable Federal and State laws, rules and policies.
 - 2.2. All the legally enforceable terms and conditions of any contract or grant.
3. Agency-specific policies and procedures based upon SAAM must not be discriminatory or applied in an unfair or arbitrary manner.
4. Agency-specific policies and procedures based upon SAAM must not deprive or attempt to deprive employees of any benefits, reimbursements or compensation to which they might otherwise be entitled by law.
5. Agency-specific policies and procedures based upon SAAM must be reviewed and approved by the agency head or his deputy and the agency chief financial officer.
6. Agency-specific policies and procedures based upon SAAM must be published in a manner such that they are available to all affected agency personnel.
7. Agency-specific policies based upon SAAM may incorporate SAAM and/or any of its topics or sections by reference.
8. Agency-specific policies based upon SAAM, proposed for adoption on or after November 1, 2018, must be submitted to the GAO for review and approval before implementation. Such policies are to be submitted electronically to

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gaopolicy@azdoa.gov as an email attachment. Sixty (60) calendar days must be allowed for such a review.

9. Agency management, i.e., the agency head or his deputy, must ensure that agency-specific policies based upon SAAM are reviewed no less frequently than annually to confirm that they still comply with and reflect any changes in Federal and State laws, policies and rules. In the event that modifications to an agency-specific policy are required because of such changes, the updated agency-specific policy must be submitted to the GAO for review. Such policies are to be submitted electronically to gaopolicy@azdoa.gov as an email attachment. Sixty (60) calendar days must be allowed for such a review.
10. An agency must retain copies of agency-specific policies and procedures for a period consistent with that prescribed by LAPR.
11. An agency must furnish the GAO, upon its request, a copy of any of its agency-specific policies and procedures based upon SAAM that may have been adopted before November 1, 2018.
12. In the event of conflicts between this section of SAAM, any agency-specific policies and procedures and any other section of SAAM, the other section of SAAM shall prevail.